

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 05/03/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

KITTERY

2011-12

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	487	205	692	275	967
10	ATTENDING PUPILS (OCTOBER 2010)	512	225	737	277	1,014
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	499.5	215.0	714.5 (72%)	276.0 (28%)	990.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	29.4 (17:1)	13.4 (16:1)	18.4 (15:1)	=	61.2	/	84.1	=	.73 X	4091,817	=	2150,659	836,367
B.	GUIDANCE	1.4 (350:1)	0.6 (350:1)	1.1 (250:1)	=	3.1	/	4.0	=	.78 X	199,763	=	112,187	43,628
C.	LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.2	/	1.0	=	1.20 X	63,822	=	55,142	21,444
D.	HEALTH	0.6 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.2	/	2.0	=	.60 X	96,480	=	41,679	16,209
E.	EDUCATION TECHS	5.0 (100:1)	2.2 (100:1)	1.1 (250:1)	=	8.3	/	12.9	=	.64 X	222,595	=	102,572	39,889
F.	LIBRARY TECHS	1.0 (500:1)	0.4 (500:1)	0.6 (500:1)	=	2.0	/	4.0	=	.50 X	72,668	=	26,160	10,174
G.	CLERICAL	2.5 (200:1)	1.1 (200:1)	1.4 (200:1)	=	5.0	/	6.2	=	.81 X	201,692	=	117,627	45,744
H.	SCHOOL ADMIN.	1.6 (305:1)	0.7 (305:1)	0.9 (315:1)	=	3.2	/	4.0	=	.80 X	293,846	=	169,255	65,822

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		26,437	10,212
B.	Supplies and Equipment	342	473		244,359	130,548
C.	Professional Development	58	58		41,441	16,008
D.	Instructional Leadership Support	24	24		17,148	6,624
E.	Co- and Extra-Curricular Student	34	113		24,293	31,188
F.	System Administration/Support	218	218		155,761	60,168
G.	Operations & Maintenance	1,002	1,191		715,929	328,716

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	448,337	174,353
B.	Education & Library Technicians	36.00%	46,344	18,023
C.	Clerical	29.00%	34,112	13,266
D.	School Administrators	14.00%	23,696	9,215

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	201,252	78,260
16	Adjustment for Title I Revenues	-58,981	-22,937

17	TOTALS	4695,408	1932,921
18	E.P.S. RATES	6,572	7,003

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	680.0	343.0	1,023.0		
	OCTOBER 2008	682.0	314.0	996.0		
	APRIL 2009	664.0	310.0	974.0		
	OCTOBER 2009	689.0	279.0	968.0		
	APRIL 2010	690.0	276.0	966.0		
	OCTOBER 2010	735.0	276.0	1,011.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	712.5 +	0.00	X	6,572.00	= 4,682,550.00
	9-12 PUPILS	276.0 +	23.66	X	7,003.00	= 2,098,518.98
	ADULT EDUC. COURSES AT .1	11.0		X	7,003.00	= 77,033.00
	K-8 EQUIV. INSTR. PUPILS	1.125		X	6,572.00	= 7,393.50
	9-12 EQUIV. INSTR. PUPILS	0.125		X	7,003.00	= 875.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2463	175.5	X .15	X	6,572.00	= 173,007.90
	9-12 DISADVANTAGED @ .2463	68.0	X .15	X	7,003.00	= 71,430.60
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	6,572.00	= 36,803.20
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	7,003.00	= 9,804.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	712.5		X	43.00	= 30,637.50
	9-12 STUDENT ASSESSMENT	276.0		X	43.00	= 11,868.00
	K-8 TECHNOLOGY RESOURCES	712.5		X	97.00	= 69,112.50
	9-12 TECHNOLOGY RESOURCES	276.0		X	293.00	= 80,868.00
	K-2 PUPILS	273.0	X .10	X	6,572.00	= 179,415.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,529,318.36
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,303,438.80
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,303,438.80

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,172,232.58
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	5,335.01	X	101.60%	=	5,420.37
35	TRANSPORTATION - EPS ALLOCATION					531,801.44
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,709,454.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,012,893.19

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	KITTERY				
	11/01/11	SHAPLEIGH SCHOOL	334,754.00	37,241.39	371,995.39
	05/01/12	SHAPLEIGH SCHOOL	0.00	30,127.86	30,127.86
42	TOTAL PRINCIPAL & INTEREST		334,754.00	67,369.25	402,123.25
43	APPROVED LEASES FOR 2010-11 - KITTERY				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - KITTERY				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - KITTERY				0.00
47	TOTAL DEBT SERVICE ALLOCATION				402,123.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,415,016.44

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
KITTERY	988.5	100.00%	10,415,016.44		0.00		10,415,016.44		
TOTAL	988.5						10,415,016.44		
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
KITTERY			1,701,400,000	7.470	12,709,458.00		10,415,016.44	10,415,016.44	100.00% 6.12M
TOTAL			1,701,400,000		12,709,458.00		10,415,016.44	10,415,016.44	100.00% 6.12M
E. TOTALS AND ADJUSTMENTS							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS							10,415,016.44	10,415,016.44	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS								651,669.77-	651,669.77
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS							10,415,016.44	9,763,346.67	651,669.77
51 PLUS AUDIT ADJUSTMENTS									0.00
52 LESS AUDIT ADJUSTMENTS									0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION									0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%									0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT									0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT									0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT									0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE									0.00
59E LESS MAINECARE SEED									1,973.33
60 A D J U S T E D S T A T E C O N T R I B U T I O N									649,696.44
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):							LOCAL SHARE % = 100.00%	STATE SHARE % =	0.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):							LOCAL SHARE % = 93.76%	STATE SHARE % =	6.24%
63 FYI: 100% E.P.S. TOTAL ALLOCATION							10,640,896.00		

***** WARRANT ARTICLE *****

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F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN		TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
KITTERY		10,415,016.44	9,763,346.67	100.00%	5.74
TOTAL		10,415,016.44	9,763,346.67	100.00%	5.74

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